



DECLARATION AND POWER OF ATTORNEY
(Related Application)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled

Cutting or grinding oil composition

the specification of which is attached hereto and/or was filed on June 25, 2001 as Application No. 09/891,486.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to herein.

I acknowledge the duty to disclose information which is material to patentability in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Section 119(a)-(d), of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

FOREIGN PRIORITY APPLICATION(S)

11-302504	Japan	25/OCT/1999	<u>Priority Claimed</u> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(Number)	(Country)	(Day/month/year filed)	
			<input type="checkbox"/> Yes <input type="checkbox"/> No
(Number)	(Country)	(Day/month/year field)	

I hereby claim the benefit under Title 35, United States Code §119(e) of any United States provisional patent application(s) listed below and have also identified below any United States provisional patent application(s) having a filing date before that of the application on which priority is claimed.

PROVISIONAL PRIORITY PATENT APPLICATION

		<u>Priority Claimed</u> <input type="checkbox"/> Yes <input type="checkbox"/> No
(Application No.)	(Filing Date)	
		<input type="checkbox"/> Yes <input type="checkbox"/> No
(Application No.)	(Filing Date)	

I hereby claim the benefit under Title 35, United States Code, Section 120, of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application or in the prior U.S. provisional application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56, which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

PCT/JP00/06978	06/OCT/2000	PENDING
(Application Serial No.)	(Filing Date)	(Status)--(patented, pending, abandoned)
(Application Serial No.)	(Filing Date)	(Status)--(patented, pending, abandoned)

And I hereby appoint the registered attorneys and agents associated with **AKIN, GUMP, STRAUSS, HAUER & FELD, L.L.P.**, Customer No. 000570, as my attorneys or agents with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Address all correspondence to **Customer No. 000570, namely, AKIN, GUMP, STRAUSS, HAUER & FELD, L.L.P.**, One Commerce Square, 2005 Market Street, Suite 2200, Philadelphia, Pennsylvania 19103. Please direct all communications and telephone calls to William W. Schwarze at (215) 965-1200.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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